

# SOI Products & Services

Statistics of Income (SOI) information is available in publication and electronic formats -- such as computer tapes and diskettes, as well as through the SOI electronic bulletin board and the IRS homepage on the Internet. These products and services are described below along with information on how to obtain them.

## Statistical Information Services

For questions on the availability of SOI data, other statistical services, or release dates for new publications, please contact Statistical Information Services (SIS) on:

**Voice: (202) 874-0410**  
**Fax: (202) 874-0964**  
**e-mail: sis@soi.irs.gov.**

Media requests, however, should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination.

## SOI Data on the Internet

The IRS World Wide Web site provides another option for accessing SOI data. At present, nearly 600 files reside on *Tax\_Stats* (the SOI homepage), covering data similar to that on the SOI electronic bulletin board system (BBS). The main difference between the two is that the BBS includes more information from individual income tax returns, including migration flow and county income data, and is more current. Also, none of the files for sale on the BBS is available on the Web site. To access SOI files on the Web site, look for us at:

**[http://www.irs.ustreas.gov/prod/tax\\_stats/index.html](http://www.irs.ustreas.gov/prod/tax_stats/index.html)**.

At the *Tax\_Stats* site, you will find data on the following:

- Individuals
- Corporations
- Partnerships
- Exempt Organizations
- Estates/Wealth
- International Income and Taxes
- Sole Proprietorships
- Excise Taxes
- Other SOI Information

- Other IRS Information.

## SOI Electronic Bulletin Board

The BBS provides access to a number of SOI files on a reimbursable basis and to selected public files. They include data on returns covering individuals, corporations, exempt organizations, and private foundations and charitable trusts. **After access is provided, you will be able to download them by calling (202) 874-9574.** Most of these files will be tabulations of aggregated data, but some will be files of microdata records.

For orders of \$300 or less, access to your requested files will be given within two business days from the time we receive your order form. For orders over this amount, access will be given after we receive payment. You will have access to your requested files until March 31, 1999.

**To order any of these files, you may:** (1) write to Statistical Information Services (SIS), Statistics of Income Division (OP:RS:S:SS:SD), P.O. Box 2608, Washington, DC 20013-2608; (2) send a FAX to SIS on (202) 874-0964; or (3) e-mail us at: sis@soi.irs.gov. **An order form is provided at the end of this *Bulletin* and must be completed when placing an order.**

## Files Currently Available

The following files are currently available on a reimbursable basis.

### Individual Income Tax Returns, State Data

*Product Code: 96INALST, Price: \$200*

*Time Period Covered: Tax Year 1996*

*Type of File:* One table, based on the population of returns from the IRS Individual Master File system. This table presents data by State (and for the U.S. total) and by size of adjusted gross income. The data include number of returns and exemptions, adjusted gross income (total and for selected sources), itemized deductions (total and for selected types), taxable income, tax liability, and the earned income credit.

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text

### Individual Income Tax Returns, County-to-County Migration Data

*Product Code: 96MIALCC, Price: \$250*

*Time Period Covered: Filing Years 1995 to 1996*

*Type of File:* One table, based on the year-to-year changes

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in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total “money income,” and median “money income.”

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text, WordPerfect

*See also Other Reimbursable Services section.*

### **Individual Income Tax Returns, County-to-County Migration Data**

*Product Code:* 95MIALCC, *Price:* \$100

*Time Period Covered:* Filing Years 1994 to 1995

*Type of File:* See 96MIALCC above.

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text

*See also Other Reimbursable Services section.*

### **Individual Income Tax Returns, County-to-County Migration Data**

*Product Code:* 94MIALCC, *Price:* \$100

*Time Period Covered:* Filing Years 1993 to 1994

*Type of File:* See 96MIALCC above.

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text

*See also Other Reimbursable Services section.*

### **Individual Income Tax Returns, State-to-State Migration Data**

*Product Code:* 96MIALSS, *Price:* \$50

*Time Period Covered:* Filing Years 1995 to 1996

*Type of File:* One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total “money income,” and median “money income.”

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text

*See also Other Reimbursable Services section.*

### **Individual Income Tax Returns, County Income Data**

*Product Code:* 95INALCO, *Price:* \$50

*Time Period Covered:* Tax Year 1995

*Type of File:* One table, based on the population of returns from the IRS Individual Master File system. This table

presents data for total “money income,” adjusted gross income (total and for selected sources), number of returns (which can be used to approximate the number of households), and number of personal exemptions (which can be used to approximate the population). The data are presented by county (including State totals).

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text, WordPerfect

*See also Other Reimbursable Services section.*

### **Individual Income Tax Returns**

*Product Code:* 95INALCR--all 16 tables,

95IN01CR--5 tables, covering number of returns filed and sources of income,

95IN02CR--5 tables, covering exemptions and itemized deductions, or

95IN03CR--6 tables, covering tax computations.

*Price:* \$225 for 95INALCR, or \$75 for 95IN01CR,

95IN02CR, or 95IN03CR. (See “Product Code” above.)

*Time Period Covered:* Tax Year 1995

*Type of File:* Tables, based on SOI samples, weighted to estimate the population. Various tables present data by size of adjusted gross income, marital status, or type of tax computation.

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, Adobe Acrobat PDF

### **Individual Income Tax Returns**

*Product Code:* 94INALCR

*Price:* \$50 for all 20 tables (covering number of returns filed, sources of income, exemptions, itemized deductions, and tax computations).

*Time Period Covered:* Tax Year 1994

*Type of File:* Tables, based on SOI samples weighted to estimate the population. Various tables present data by size of adjusted gross income, marital status, or type of tax computation.

*Formats:* Excel version 4, Lotus 1-2-3 version 1a, Adobe Acrobat PDF

### **Corporation Income Tax Returns**

*Product Code:* 94COALCR, *Price:* \$225

*Time Period Covered:* Tax Year 1994

*Type of File:* Tables, based on SOI samples weighted to estimate the population. Various tables include data on balance sheet, income statement, and tax items. Tables also include selected subjects, such as S Corporations. The data are presented by selected variables, such as industry, ending accounting periods, and sizes of total

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assets, business receipts, and total income tax after credits.  
*Formats: Excel version 4, Lotus 1-2-3 version 1a*

### **Corporation Income Tax Returns**

*Product Code: 93COALCR, Price: \$50*

*Time Period Covered: Tax Year 1993*

*Type of File:* Tables, based on SOI samples weighted to estimate the population. Various tables include data on balance sheet, income statement, and tax items. Tables also include selected subjects, such as S Corporations. The data are presented by selected variables, such as industry, ending accounting periods, and sizes of total assets, business receipts, and total income tax after credits.  
*Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, WordPerfect*

### **Exempt Organizations**

*Product Code: 95EOALMD, Price: \$300*

*Time Period Covered: Reporting Year 1995*

*Type of File:* Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The sample includes approximately 11,600 Internal Revenue Code section 501 (c)(3) organizations and 8,800 section 501 (c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small asset classes to 100 percent for large asset classes (i.e., those with assets of \$10,000,000 or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization.

*Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Adobe Acrobat PDF*

### **Exempt Organizations**

*Product Code: 94EOALMD, Price: \$100*

*Time Period Covered: Reporting Year 1994*

*Type of File:* Microdata records of all Forms 990 and 990EZ sampled for the annual SOI study of tax-exempt organizations. The sample includes approximately 11,100 Internal Revenue Code section 501(c)(3) organizations and 8,500 section 501(c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small asset classes to 100 percent for large asset classes (i.e., those with assets of \$10 million or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization.

*Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Adobe Acrobat PDF*

### **Exempt Organizations**

*Product Code: 93EOALMD, Price: \$50*

*Time Period Covered: Reporting Year 1993*

*Type of File:* Microdata records of all Forms 990 and 990EZ sampled for the annual SOI study of tax-exempt organizations. The sample includes approximately 11,900 Internal Revenue Code section 501(c)(3) organizations and 8,100 section 501 (c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small asset classes to 100 percent for large asset classes (i.e., those with assets of \$10 million or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization.

*Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Adobe Acrobat PDF*

### **Private Foundations (and Charitable Trusts)**

*Product Code: 95PFALMD, Price: \$300*

*Time Period Covered: Reporting Year 1995*

*Type of File:* Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 6,400 returns. Sampling rates ranged from 3 percent for small asset classes to 100 percent for large asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust.

*Formats: Excel version 4, ASCII text, Adobe Acrobat PDF*

### **Private Foundations (and Charitable Trusts)**

*Product Code: 94PFALMD, Price: \$200*

*Time Period Covered: Reporting Year 1994*

*Type of File:* Microdata records of all Forms 990-PF sampled for the annual SOI study of private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. *It contains over 51,500 returns, which represent virtually all of the 1994 PF returns filed and processed through early-May 1998.* Microdata records contain information on revenue, expenses, assets, and distributions for each foundation or trust.

*Formats: Excel version 4, ASCII text, Adobe Acrobat PDF*

### **Private Foundations (and Charitable Trusts)**

*Product Code: 93PFALMD, Price: \$50*

*Time Period Covered: Reporting Year 1993*

*Type of File:* Microdata records of all Forms 990-PF

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sampled for the annual SOI study of private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 5,200 returns. Sampling rates ranged from 3 percent for small asset classes to 100 percent for large asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust.

*Formats:* Excel version 4, ASCII text, Adobe Acrobat PDF

### Files Available in the Future

The following files will be available on a reimbursable basis in the future. Please check back with us to see when they are ready.

### Individual Income Tax Returns, County-to-County Migration Data

*Product Code:* 97MIALCC, *Price:* To be announced

*Time Period Covered:* Filing Years 1996 to 1997

*Type of File:* One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total "adjusted gross income," and "median adjusted gross income."

*Formats:* To be announced

*Estimated Availability:* January 1999

### Individual Income Tax Returns, State-to-State Migration Data

*Product Code:* 97MIALSS, *Price:* To be announced.

*Time Period Covered:* Filing Years 1996 to 1997

*Type of File:* One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total "adjusted gross income," and "median adjusted gross income."

*Formats:* To be announced

*Estimated Availability:* January 1999

### Individual Income Tax Returns, County Income Data

*Product Code:* 96INALCO, *Price:* To be announced

*Time Period covered:* Tax Year 1996

*Type of File:* One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which can be used to approximate the number of households), and number of personal exemptions (which can be used to approximate the population). The data are presented by county (including State totals).

*Formats:* To be announced

*Estimated Availability:* January 1999

## SOI Publications & Tapes

The following Statistics of Income reports and tapes can be purchased from SOI. **Prepayment is required for orders over \$100, with checks made payable to the IRS Accounting Section.** Please write:

### Statistical Information Services

Statistics of Income Division

Internal Revenue Service

P.O. Box 2608

Washington, DC 20013-2608

or contact SIS directly, as indicated above.

*Corporation Source Book*, 1995

*Publication 1053 -- Price:* \$175, plus \$10 for shipping and handling

This 536-page document presents detailed income statement, balance sheet, tax, and selected items, by major and minor industrial groups and size of total assets, for all returns and separately for returns with net income. The report, which underlies the *Statistics of Income--Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for any year are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). (The *Source Book* is also available on 35mm microfilm for \$175, plus \$10 for shipping and handling, for years from 1982-1992. Issues prior to 1982 are for sale at \$150 per year, plus \$10 for shipping and handling.) A magnetic tape or diskettes containing the tabular statistics for 1995 can be

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purchased for \$1,500.

*Studies of Tax-Exempt Organizations, 1974-1987*

*Publication 1416 -- Price: \$26, plus \$10 for shipping and handling*

This publication presents 22 articles from Statistics of Income studies on tax-exempt organizations. These articles, which emphasize important issues within the non-profit sector, also appeared in the *SOI Bulletin* or in proceedings of the American Statistical Association and the Independent Sector Research forum. Topics include:

- nonprofit charitable organizations (primarily charitable, educational, and health organizations);
- private foundations and charitable trusts; and
- unrelated business income of exempt organizations.

*Studies of Tax-Exempt Organizations, 1986-1992*

*Publication 1416 -- Price: \$26, plus \$10 for shipping and handling*

This is the second volume in a series of SOI publications on tax-exempt, nonprofit organizations. It includes data covering 1986-1992 and contains 12 previously published articles from SOI studies, including the *SOI Bulletin*, as well as papers prepared for the *Journal of Nonprofit Management* Sector Research Forum, the National Research Council's Committee on National Statistics, and the American Statistical Association.

*Studies of International Income and Taxes, 1984-1988*

*Publication 1267 -- Price: \$26, plus \$10 for shipping and handling*

This report presents information from 13 SOI studies in the international area (many of them previously published in the *SOI Bulletin*), including:

- foreign activity of U.S. corporations;
- activity of foreign corporations in the United States;
- foreign-controlled U.S. corporations;
- statistics related to individuals, trusts, and estates; and
- data presented by geographical area or industrial activity, as well as other classifiers.

*Compendium of Federal Estate Tax and Personal Wealth Studies*

*Publication 1773 -- Price: \$26, plus \$10 for shipping*

*and handling*

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, as well as a discussion of the relationship among realized income, wealth, and well-being.

*Turning Administrative Systems Into Information Systems--1996-1997*

*Publication 1299--Price: Free, except for \$10 for shipping and handling*

This is the fifth volume in the current IRS methodology reports series, which documents technological and methodological changes in SOI programs and other related statistical uses of administrative records. (The series previously released 10 volumes under the title *Statistics of Income and Related Administrative Record Research*.) This year's compilation has been divided into nine major sections, each focusing on a somewhat different area of research:

- personal wealth;
- using administrative records for generating national statistics;
- panel reports on statistical uses of administrative records;
- methodological research;
- quality improvement in government;
- customer satisfaction surveys;
- the effect of downsizing on Federal statistics;
- preserving privacy, not just confidentiality; and
- disclosure avoidance research.

*Individual Public-Use Magnetic Tape Microdata Files Entire United States: \$2,150 per year (no identifiable data) Per State: \$4,000 per year (State tax authorities only; has identifiable data)*

These files include individual income tax returns for 1979-1994. A limited number of files for 1989 are also available on CD-ROM. (Individual income tax returns for 1966-1978 are available for sale by writing to the Center for Electronic

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Records (NNX) of the National Archives and Records Administration, Washington, DC 20408.) Files containing more limited data for each State are also available for 1985 and 1988. All of these files have been edited to protect the confidentiality of individual taxpayers.

Exempt Organizations (Forms 990 and 990EZ)  
Magnetic Tape Microdata Files  
Any year: \$450 per year

Files for nonprofit charitable organizations for 1982-1983 and 1985-1995 are available.  
See also the *SOI Electronic Bulletin Board* section.

Private Foundations (and Charitable Trusts) (Form 990-PF) Magnetic Tape Microdata Files  
Any year: \$400 per year

Files for private foundations for 1982-1983 and 1985-1995 are available.  
See also the *SOI Electronic Bulletin Board* section.

### SOI Publications Available from GPO

The following SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800**. They may also be obtained by using the order form at the end of this *Bulletin* or write:

**Superintendent of Documents**  
P.O. Box 371954  
Pittsburgh, PA 15250-7954.

If you determine from the Government Printing Office that any of the next three items is out of print, please telephone SIS on (202) 874-0410 for assistance.

*Statistics of Income (SOI) Bulletin*  
Quarterly, Publication 1136, Stock No. 748-005-00000-5  
Subscription price: \$29; Single copy price: \$18

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as from periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables include data from SOI, as well as on tax collections and refunds by type of tax.

*Statistics of Income—1995,*  
*Corporation Income Tax Returns*  
Publication 16, Stock No. 048-004-02401-2

*Price: \$19*

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 1995 through June 1996 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
■ receipts;	■ industry;
■ deductions;	■ accounting period;
■ net income;	■ size of total assets;
■ taxable income;	and
■ income tax;	■ size of business receipts.
■ tax credits;	
■ assets; and	
■ liabilities.	

*Statistics of Income—1995,*  
*Individual Income Tax Returns*  
Publication 1304, Stock No. 048-004-02395-4  
Price: \$13

This report presents more comprehensive and complete data on individual income tax returns for 1995 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
■ sources of income;	■ size of adjusted
■ exemptions;	gross income; and
■ itemized deductions; and	■ marital status.
■ tax computations	

### Other Reimbursable Services

The following SOI products are also available for sale in electronic or other formats. (Data availability and prices are subject to change and were most recently revised in July 1997.)

*County-to-County Migration Data*  
Price for diskettes: Any year, 1984 - 1996 — \$375 per year (entire United States); \$50 per year (single state)

Compilations are available showing migration patterns, from where to where, by county, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1984 and 1996 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are also available as hard copy for all years between 1978 and 1996 at \$5 per county

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(for inflows) and \$5 per county (for outflows), plus \$30 handling fee per order.

*See also the SOI Electronic Bulletin Board section.*

### State-to-State Migration Data

*Price for diskettes: Any year, 1989 - 1996 — \$75 per year (entire United States)*

Compilations are available showing migration patterns, from where to where, by State, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1989 and 1996 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are also available as hard copy for all years between 1986 and 1996 at \$5 per State (for inflows) and \$5 per State (for outflows), plus \$30 handling fee per order.

*See also the SOI Electronic Bulletin Board section.*

### County Income Data

*Price for diskettes: Any year, 1989 - 1995 — \$75 per year (entire United States)*

Tables present adjusted gross income by source and

number of personal exemptions (which can be used to approximate population) reported on individual income tax returns for Income Years 1989 through 1995. Data are also available as hard copy for all years between 1988 and 1995 at \$10 per State, plus \$30 handling fee per order.

*See also the SOI Electronic Bulletin Board section.*

### ZIP Code Area Data

*Price: \$2,000 (entire United States); \$40 single State*

Statistics are available for Income Year 1991 only, either on computer tape or diskette, showing the number of individual income tax returns, the number of personal exemptions (which can be used to approximate population), adjusted gross income, and income tax, by 5-digit ZIP

### Other Unpublished Tabulations

*Price depends on the request*

Unpublished tabulations are also available, including detailed tables underlying those published in the *SOI Bulletin*. Special tabulations may also be produced, depending on the availability of resources.